lo. R. 403 **11 May 2003**

CUSTOMS AND EXCISE ACT, 1964.
AMENDMENT OF SCHEDULE NO. 5 (NO. 5/84)

Under section 75 of the Customs and Excise Act, 1964, Schedule No. 5 to the said Act is hereby amended, **with retrospective effect from 1 October 2006,** to the extent set out in the Schedule hereto.

J MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

By the substitution for Note 7 to Part 1 of Schedule No. 5, of the following:

7. No drawback of duty in excess of the duty actually paid on importation of any goods specified in any item of this Part shall be paid in terms of the said Part and the onus of proving the amount of duty so paid on importation of such goods shall rest upon the registrant claiming a drawback in respect of such goods. If such goods were imported or entered for payment of duty by a person other than the registrant such registrant shall obtain and submit an authenticated copy of the relative bill of entry or SAD form from such person or arrange for such copy to be submitted to the Controller by such person.

By the substitution for Note 2(b)(ii) to refund item 522.00 of Schedule No. 5 of the following:

Drawback Item	Tariff Heading	Rebate Code	C D	Description	Extent of Rebate
522.00				2 (b) (ii) 522.03 be lodged with the Controller at whose office the applicable forms DA 63/SAD 500 were accepted.	